GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To notify Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2025 – orders - Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 203 Dated: 16-06-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV.B, Dt: 07-06-2017.
2. Notification No.11/2025-Central Tax, dated 7.03.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
3. From the CCST, Letter No.REV03-12/203/2025 –POLICY-CCT, dated.18-04-2025.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:16.06.2025.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, here by makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:—

AMENDMENT

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2025.
   (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Andhra Pradesh Goods and services Tax Rules, 2017, –

   a. in rule 164, –
      i. in sub-rule (4), after the words "after payment of the full amount of tax", the words "related to period mentioned in the said sub-section and" shall be inserted.
      ii. after sub- rule(4),the following Explanation shall be inserted, namely:-

      "Explanation, - No refund shall be available for `prior to the commencement of the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.".

b. in rule 164, in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely: -

"Provided further that where the notice or statement or order mentioned in sub-section (1) of Section 128 A of the Act includes demand of tax, partially for the period mentioned in the said sub- section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said subsection, as he thinks just and proper.

Explanation,– For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.

The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.

The Law (H) Department A.P., Secretariat, Velagapudi.

Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER